



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

April 5, 2004

The Honorable D. Bruce Patterson
Clerk of the Circuit Court
County of Rockbridge

Board of Supervisors
County of Rockbridge

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Rockbridge for the period January 1, 2003 through December 31, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted weaknesses in internal controls that the Clerk needs to address as described below.

Reconcile Office Expenses

The Clerk does not reconcile his monthly undrawn Clerk's Expense Account to the amounts recorded in the court's Financial Management System. Failure to perform proper expense reconciliations could result in inaccurate reporting and reimbursement from the State Compensation Board.

We discussed these comments with the Clerk on March 4, 2004 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:slb

cc: The Honorable Thomas H. Wood, Chief Judge
 Donald G. Austin, County Administrator
 Bruce Haynes, Executive Secretary
 Compensation Board
 Paul Delosh, Technical Assistance
 Supreme Court of Virginia
 Martin Watts, Court Analyst
 Supreme Court of Virginia
 Don Lucido, Director of Technical Assistance
 Supreme Court of Virginia
 Director, Admin and Public Records
 Department of Accounts

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TO: D. Bruce Patterson, Clerk of the Circuit Court

Clerk Fax Number – 540-463-3850 Clerk Phone Number - 540-463-2232

FROM: Marsha Tedesco, Audit Manager

DATE: Wednesday, April 14, 2004 TIME: 10:32 AM

Number of pages including cover page:

CONFIDENTIAL FOR: D. Bruce Patterson, Clerk

MESSAGE: Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. However, we are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

If you would like to present any new information pertaining to the finding(s) included in this draft report, it is important that you call me at (804) 225-3350 ext 337 before April 8, 2004. We plan to issue our final report at that time.